## AMENDED CLAIM SET:

 (currently amended) A process for producing an allyl-containing compound represented by following Formula (3):

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$$R^7 - Y \xrightarrow{R^3}_{P^4} R^6$$
 (3)

wherein R<sup>2</sup>, R<sup>3</sup>, R<sup>4</sup>, R<sup>5</sup> and R<sup>6</sup> may be the same as or different from one another and each represent hydrogen atom or an organic group; R<sup>7</sup> represents an organic group; and Y represents oxygen atom or sulfur atom, the process comprising the step of

reacting an allyl ester compound represented by following Formula (1):

wherein R<sup>1</sup> represents hydrogen atom or an organic group; and R<sup>2</sup>, R<sup>3</sup>, R<sup>4</sup>, R<sup>5</sup> and R<sup>6</sup> are as defined above, with a compound represented by following Formula (2)

$$R^7-Y-H$$
 (2)

wherein  $\mathbb{R}^7$  is an organic group; and Y is as defined above, wherein the compound represented by Formula (2) is one selected from the group consisting of alcohols[[,]] and thiol compounds, earboxylie acids, and thiocarboxylie acids, provided that the compound represented by Formula (2) is not a phenol,

in the presence of a catalytic amount of an iridium compound.

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- 2. 4. (cancelled).
- (previously presented) The process of claim 1, wherein said iridium compound is an organic iridium complex.
- 6. (previously presented) The process of claim 5, wherein said organic iridium complex is a cationic iridium complex.
- (previously presented) The process of claim 5, wherein said organic iridium complex is selected from the group consisting of
  - di-μ-chlorotetrakis(cyclooctene)diiridium(I), di-μ-chlorotetrakis(ethylene)diiridium(I),
  - di-µ-chlorobis(1,5-cyclooctadiene)diiridium(I),
  - bis(1,5-cyclooctadiene)iridium tetrafluoroborate, and
  - (1,5-cyclooctadiene)(acetonitrile)iridium tetrafluoroborate.
- 8. (new) The process of claim 1, wherein the amount of a base in the reaction system in the process is less than 0.001 mole per 1 mole of the compound represented by Formula (2).